

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh praktik corporate governance, karakteristik audit dan perusahaan terhadap publikasi laporan keuangan pada semua sektor perusahaan yang tercatat di Bursa Efek Indonesia periode 2012 – 2014.

Sampel menggunakan metode *stratified random sampling* dengan teknik pengambilan sebesar 25% perusahaan yang *go public*, dengan jumlah observasi sebanyak 268 laporan keuangan tahunan dari sektor perusahaan yang menerbitkan laporan yang diperoleh melalui situs resmi Bursa Efek Indonesia (www.idx.co.id). Pengujian ini menggunakan teknik analisis regresi berganda dengan alat bantu SPSS (Statistical Package for Sosial Science) versi 17, dengan variabel independen yaitu *insider ownership*, *outsider ownership*, dewan komisaris independen, ukuran komite audit, reputasi auditor, opini audit dan ukuran perusahaan terhadap variabel dependen yaitu Kecepatan publikasi laporan keuangan.

Hasil penelitian menunjukkan bahwa *insider ownership* berpengaruh positif terhadap *audit delay* laporan keuangan sedangkan opini audit dan ukuran perusahaan memiliki pengaruh yang negatif. *Outsider ownership*, dewan komisaris independen, ukuran komite audit, dan reputasi auditor tidak berpengaruh terhadap audit delay, dengan kontribusi nilai adjusted R square sebesar 17,3%.

Kata kunci : *audit delay*, *corporate governance*, karakteristik audit.

ABSTRACT

This research is meant to test the influence of corporate governance, the audit characteristic and company practice to the publication of the financial statement on the entire sector of companies which are listed in Indonesia Stock Exchange in 2012-2014 periods.

The sample applies stratified random sampling method and the collection technique has selected 25% of go public companies, with the amount of observations are 268 annual financial statements from the sector of companies which have published their statements which have been retrieved from the official Indonesia Stock Exchange website (www.idx.co.id). This examination is done by using multiple regressions analysis and the instrument of SPSS (Statistical Package for Social Science) version 17, with the independent variables i.e.: insider ownership, outsider ownership, board of independent commissioner, size of audit committee, auditor reputation, audit opinion and firm size to the dependent variables which is the speed of the publication of financial statements.

The result of this research shows that the board of insider ownership has positive influence to the audit delay of financial statements meanwhile the audit opinion an firm size has negative influence. Outsider ownership, independent commissioner, size of audit committee, and auditor reputation, do not have any influence to the audit delay, with the contribution of adjusted R square value is 17,3%.

Keywords: *audit delay, corporate governance, and audit characteristic.*